

REQUEST FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records CommissionSCHEDULE
NO. C 292
PAGE
NO. 1

1. Requesting Agency

BALTIMORE COUNTY

2. Division or Bureau of Requesting Agency

OFFICE OF FINANCE, GENERAL ACCOUNTING

3. Authorization Requested (Check only one of the squares below).

☐ A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.☒ B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.☐ C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
1.	<p>GENERAL LEDGER AND SUBSIDIARY CONTROLS (1953-pres.; est. 1 1/2 cu. ft. per year)</p> <p>The general ledger and subsidiary accounting records are kept on 12" x 14" accounting machine cards. They include:</p> <p>General Ledger Cards (Green)</p> <p>Appropriation Expenditure Cards--All Funds</p> <p>Program (Blue)--Appropriation by program, transactions, balances.</p> <p>Object (Yellow)--allotments by object, itemized expenditures, object balances.</p> <p>Revenue Cards--All Funds</p> <p>Revenue Summary (White)--Revenues by classification and Fund</p> <p>Revenue Detail (Pink)--Revenues by Source</p> <p>General Ledger cards are a permanent book of account; program cards control expenditures within the legal appropriation; object cards control major classifications of expenditures, which are not a legal control. Revenue Summary Cards provide controls similar to Program cards; Revenue Detail cards provide controls similar Object expenditure cards.</p> <p>RECOMMENDATION: Provided that all required audits have been fulfilled:</p> <p>General Ledger Cards (Green): RETAIN INDEFINITELY</p> <p>Program Expenditure Cards (Blue): RETAIN INDEFINITELY</p> <p>Revenue Cards (Pink): RETAIN INDEFINITELY</p> <p>Object Expenditure Cards (Yellow): RETAIN SEVEN YEARS, then destroy.</p> <p>Cash Control Cards (White): RETAIN SEVEN YEARS, then destroy.</p>	

7. Agency, Division or Bureau Representative (County approvals, BCC, 25A-5(b) have been secured)

Richard J. Maine
SignatureRecords Management Officer
TitleMay 27, 1966
DateSchedule Authorized as Indicated in Col. 6 by Hall of
Records Commission.Disposal Authorized as Indicated in Col. 6 by Board of
Public Works.

6/24/66

Date

Maris S. Odell

Archivist

7-12-66

Date

Richard J. Maine

Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)SCHEDULE
NO. C 292
PAGE
NO. 2

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
2	<p>REVENUE, FUND, AND BANK CARDS, 1946-pres., est, accum., 12 cu. ft.; ann. accum. est. 1 cu. ft.)</p> <p>This is a file of accounting machine cards approx. 13 1/2" x 14" which include:</p> <p><u>Revenue Cards</u>: summarized daily totals of each revenue account posted from the Cashier's analysis.</p> <p><u>Fund Cards</u>: distributions of revenues to the various funds and the disbursements made from the various funds.</p> <p><u>Bank Cards</u>: running records of various bank accounts, deposits, and disbursements made from that bank.</p> <p>RECOMMENDATION: Provided that all required audits have been fulfilled:</p> <p>RETAIN FOR SEVEN YEARS, then destroy.</p>	
3.	<p>CAPITAL IMPROVEMENT FUND AND METROPOLITAN DISTRICT OPERATING FUND ACCOUNT CARDS.</p> <p>A. <u>Capital Improvement Job Order Cost Control (by district)</u> These are accounting machine cards, approx. 11" x 20"; 1956-present.</p> <p>B. <u>Capital Improvement Program Completed Items</u>: These are accounting machine cards, 11" x 13" (1952-55); 11" x 20" (1956-present).</p> <p>C. <u>Capital Improvement Fund General Ledger</u>: accounting machine cards 11" x 13", 1953-55 in storage. Ann. acc. est. 2 file in.</p> <p>D. <u>Metropolitan District Sewer and Water Operating Fund General Ledger</u>: accounting machine cards 11" x 20", 1957 in storage; ann. accum., 2 file in.</p> <p>RECOMMENDATION: Providing all audit requirements have been met:</p> <p>A and B: RETAIN FOR SEVEN YEARS, then destroy C and D: RETAIN INDEFINITELY</p>	
4.	<p>JOB ORDER FILE OF RECEIPTS AND DISBURSEMENTS CARDS, 1950-pres., 7 cu. ft., ann. accum., est. 3/4 cu. ft.</p> <p>This is a file of accounting machine cards, one for each job order, to which is posted all deposits and funds received and expended for each job; when the job is closed, the card is noted and removed from the active file. The agency considers this file as necessary descriptive detail to the General Ledger to warrant continuing preservation of all cards now stored.</p> <p>RECOMMENDATION: RETAIN INDEFINITELY</p>	

APPROVED
HALL OF RECORDS COMMISSION

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE
NO. **C 292**
PAGE
NO. **3**

4.
Item
No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation
of Hall of Records
and Board of Public
Works.

5.

METROPOLITAN DISTRICT AND CAPITAL IMPROVEMENT FUND JOB ORDER FILES.
(1949? to pres., 19 cu. ft. in storage, est. 8 cu. ft. in department; 3 cu. ft. annually.)

Letter-size file folders are established for each capital improvement or metropolitan construction job order open. The folder contains copies of various documents relating to the financing and financial progress of the job: allotments, check requests, notices to proceed, analysis of project costs, periodic estimates, statements of deposits, notices to utility companies, etc. Receipts and expenditures are posted to accounting machine cards, one of which is maintained for each project. The file folder in most cases consumes more space than the file contents.

RECOMMENDATION: Provided that all audit requirements have been met:

CLOSED JOB ORDER FILES ONLY: RETAIN FOR SEVEN YEARS AFTER THE
JOB IS CLOSED, then destroy.

6.

COST DISTRIBUTION RECORDS, INTERNAL CONTROLS, REPORTS, LISTINGS

These are various types and groups of accounting books, IBM listings, accounting machine cards, and other internal records used to accumulate postings to other records, statistical analyses, reports, etc. Their chief characteristic is that they are used to proof, or produce, record information on other record media, or used to accumulate or sort informational data rather than for official record-keeping purposes. Among these are:

Central Equipment Distribution Records: post binder pages,
approx. 11" x 18".

Metro District and Public Works Payroll Distribution: 1957-pres.

Fixed payment listings

Payroll distributions and IBM payroll controls.

Pumping and Treatment Plant Cost Cards, 11" x 15" accounting
machine cards, 1957-present.

Other listings, accumulations, reports, etc.

RECOMMENDATION: RETAIN THESE ITEMS ONLY SO LONG AS THEY HAVE
CONTINUING OPERATIONAL OR INFORMATIONAL VALUE.

APPROVED
HALL OF RECORDS COMMISSION

BALTIMORE
COUNTY, MD.RECORDS RETENTION SCHEDULE
FOR

NO.

C-292

DEPARTMENT

OFFICE OF FINANCE
COST ACCOUNTING

RECORD OR FILE

JOB ORDER FILE:
RECEIPTS AND DISBURSEMENTS CARDS

EFFECTIVE DATE

DESCRIPTION

1950-pres.; 9 1/2" x 11"; 7 cu. ft., ann. acc. est. 3/4 cu. ft.

This is a file of accounting machine cards, one for each job order, to which is posted all deposits and funds received and expended for each job; when the job order is closed, the card is noted and remove from the active file.

APPRAISAL AND EVALUATION

Reference to the stored file (1950-55) during the past 18 months has been limited to one or two inquiries regarding claimed deposits which were not substantiated by reference to the cards. The long interval during which some jobs were open, and delays in reviewing closed job orders warrants the recommendation of a longer retention period now than should be required for this file.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDED: RETAIN INDEFINITELY

SPECIAL INSTRUCTIONS

Any card which has continuing administrative, operational, or reference value should be removed from the file before the scheduled destruction date. Notify the RMO.

DATE

10/2/66

RECORDS MANAGEMENT OFFICER

Norman W. Wood

DATE

10/2/66

DEPARTMENT HEAD

W. Wood

NORMAN W. WOOD

DATE

10/2/66

COUNTY ADMINISTRATIVE OFFICER

Norman W. Wood

C-292

DEPARTMENT

RECORD OR FILE

EFFECTIVE DATE

OFFICE OF FINANCE, DISBURSEMENTS

GENERAL LEDGER AND SUBSIDIARY CONTROLS
(1955-present)

7-6-66

DESCRIPTION

The general ledger and subsidiary accounting records are kept on 12" x 14" accounting machine cards. They include:

General Ledger Cards (Green)

Expenditure Cards--All Funds

Program (Blue)--appropriation by program, transactions, balances

Object (Yellow)--allotments by object, itemized expenditures, object balances

Revenue Cards--All Funds

Revenue Summary (White)--Revenues by classification and fund.

Revenue Detail (Pink)--Revenues by Source.

APPRAISAL AND EVALUATION

GENERAL LEDGER (Green Cards)--State Law prohibits the destruction of permanent books of account; this has been interpreted as the book of final entry or general ledger, where available.

PROGRAM AND OBJECT EXPENDITURE CARDS (blue and yellow cards)--Annual expenditures by program are reported and published in the annual financial statement, auditor's report, and annual budget, all within the three-year statutory period during which the destruction of original records is prohibited.

Reference beyond audit and the statutory period is limited to special studies for comparisons, trends, and information, the value for which such detailed information is debatable beyond a reasonable comparison period.

The long-term reference value of the records does not warrant microfilming; no reference beyond 1959 has been made to these records in the past 2 years.

REVENUE SUMMARY AND DETAIL CARDS--Same evaluation as for Program and Object cards.

PROGRAM CARDS AND REVENUE CARDS contain information descriptive to the General Ledgers Cards and warrant indefinite retention.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: PROVIDED THAT ALL REQUIRED AUDITS HAVE BEEN FULFILLED:

General Ledger Cards (Green): RETAIN INDEFINITELY.

Program Expenditure Cards (Blue): RETAIN INDEFINITELY.

Revenue Cards (Pink): RETAIN INDEFINITELY.

Object Expenditure Cards (Yellow): RETAIN SEVEN YEARS, then destroy.

Cash Control Cards (White): RETAIN SEVEN YEARS, then destroy.

SPECIAL INSTRUCTIONS

DATE

RECORDS MANAGEMENT OFFICER

Individual cards requiring longer retention for good reason may be segregated from the file prior to disposal, upon official notice to the RMO.

DATE

DEPARTMENT HEAD

NORMAN W. WOOD

DATE

COUNTY ADMINISTRATIVE OFFICER

proved by B.P.W.: 7-6-66

RECORDS RETENTION SCHEDULE
FOR

NO.

C-292

DEPARTMENT OFFICE OF FINANCE
DIVISION OF COLLECTIONS AND RECEIPTSRECORD OR FILE
REVENUE, FUNDS, AND BANK CARDS (1946-pres.)

EFFECTIVE DATE

DESCRIPTION

Accounting Machine Cards approx. 13 1/2"; est. acc. 12 cu. ft.; ann. 1 cu. ft.

Revenue Cards: These records are the final postings which back up all revenues going into the General Ledger. They are summarized daily totals of each revenue account (est. 500/year) posted from the Cashier's analysis.

Fund Cards: The cards account for distributions of revenues to the various funds and the disbursements made from the various funds.

Bank Cards: These cards are a running record of the various bank accounts, deposits to the banks, and total disbursements made from that bank.

Prior to 1956 this ledger was kept by hand in post binders.

APPRAISAL AND EVALUATION

This ledger is the summary of accounts immediately subsidiary to the General Ledger. The General Ledger is the permanent book of account, the destruction of which is prohibited by State Law.

Back years (1956-1963) are stored in wooden boxes in a storage location in the Court-house basement; no reference count is kept, but on the basis of the storage location and the awkwardness of handling the boxes, reference after audit must be non-existent.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDED: Provided that all required audits have been fulfilled:

RETAIN FOR SEVEN YEARS, then destroy.

SPECIAL INSTRUCTIONS

DATE

12/20/65

RECORDS MANAGEMENT OFFICER

Richard E. Mann

DATE

3/16/66

DEPARTMENT HEAD

Walter R. Richardson

DATE

5/27/66

COUNTY ADMINISTRATIVE OFFICER

S. James

Secretary

BALTIMORE
COUNTY, MD.RECORDS RETENTION SCHEDULE
FOR

NO.

C-292

DEPARTMENT

OFFICE OF FINANCE
COST ACCOUNTING

RECORD OR FILE

CAPITAL IMPROVEMENT ACCOUNTS

EFFECTIVE DATE

DESCRIPTION

- A. Capital Improvement Job Order Cost Control (by district): accounting machine cards approx. 11" x 20"; 1956-pres. (1956-58 in storage; ann. accum. est. 1/4 cu. ft.)
- B. Capital Improvement Program Completed Items: accounting machine cards, 11" x 13" (1952-55), 11" x 20" (1956-pres.); 1952-62 in storage.
- C. Capital Improvement Fund General Ledger: accounting machine cards 11" x 13", 1953-55 in storage. Ann. accum., 2 file inches.
- D. Metro. Sewer and Water Operating Fund General Ledger: accounting machine cards 11" x 20", 1957 in storage; ann. accum., 2 file inches.

APPRAISAL AND EVALUATION

- A. No reference since in storage; no long-term operational or informational value has been observed or determined.
- B. No reference to these cards since transferred to storage. These cards appear to have the same operational and legal values as General Fund object cards, itemized records of expenditures for specific projects within the various Capital Improvement Fund appropriations.
- C. and D. These apparently succeed the ledgers kept in post binders for special funds prior to this time. The Capital Improvement Fund consolidated the various loan funds at about this time.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: Providing audit requirements have been met:

A and B: RETAIN FOR SEVEN YEARS, then destroy.

C and D: RETAIN INDEFINITELY

SPECIAL INSTRUCTIONS

DATE

5/23/66

RECORDS MANAGEMENT OFFICER

Richard E. Main

DATE

5/26/66

DEPARTMENT HEAD

W. Wood

NORMAN W. WOOD

DATE

5/27/66

COUNTY ADMINISTRATIVE OFFICER

W. Wood

BALTIMORE
COUNTY, MD.RECORDS RETENTION SCHEDULE
FOR

NO.

C-292

DEPARTMENT

OFFICE OF FINANCE,
CAPITAL PROJECTS ACCOUNTING

RECORD OR FILE

METROPOLITAN DISTRICT AND CAPITAL
IMPROVEMENT JOB ORDER FILES

EFFECTIVE DATE

DESCRIPTION

(1949?-present; 19 cu. ft. in storage; est. 8 cu. ft. in dept.; 3cu. ft. annually)

Letter-size file folders are established for each capital improvement or metropolitan construction job order opened. The file contains copies of various documents relating to the financing and financial progress of the job: allotments, check requests, notices to proceed, analysis of project costs, periodic estimates, statements of deposits, notices to utility companies, etc. Receipts and expenditures are posted to accounting machine cards, one of which is maintained for each project. The file folder in most cases consumes more space than the file contents.

Folders of closed job orders are filed by job order number (i.e., in the sequence that jobs were begun rather than closed, which will require individual file scanning for chronological disposal.

APPRAISAL AND EVALUATION

Most of the information in the more recent files is, or should be, duplicated in files of the Bureau of Administrative Services and/or the Contracts Division of the Bureau of Public Services, both of which maintain more complete files on all aspects of the job. The Office of Finance file, being limited to financial information is a simpler and better reference for financial transactions and financial review during the project's activity period and for a reasonable time thereafter. In earlier years, the Office of Finance file is probably the most complete.

The usual retention recommendation for contract files is three years after the contract has been completed and audited. Because of the time interval between initiating and closing many job orders, final review and reconciliation of the projects, etc., a longer retention period at this time is considered advisable; Occasional reference is still made to some folders. The retention period should be shortened as procedures are clarified, follow-up is improved, the length of "open" jobs declines, and the need and period of prior reference is reduced.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: Provided that all audit requirements have been met:

CLOSED JOB ORDER FILES ONLY: RETAIN FOR SEVEN YEARS AFTER THE JOB
ORDER IS CLOSED, then destroy.

SPECIAL INSTRUCTIONS

Any file folder which has continuing administrative or operational value beyond the scheduled retention period should be removed from the file prior to disposal. Notify the RMO for files in storage.

DATE

5/23/66

RECORDS MANAGEMENT OFFICER

Richard E. Maine

DATE

5/26/66

DEPARTMENT HEAD

W. Wood

NORMAN W. WOOD

DATE

5/27/66

COUNTY ADMINISTRATIVE OFFICER

J. Hume

BALTIMORE
COUNTY, MD.

RECORDS RETENTION SCHEDULE

FOR

NO.

C-292

DEPARTMENT

OFFICE OF FINANCE

RECORD OR FILE

COST DISTRIBUTION RECORDS

INTERNAL CONTROLS, REPORTS, LISTINGS

EFFECTIVE DATE

DESCRIPTION

These are various types and groups of accounting books, IBM listings, accounting machine cards, and other internal records used to accumulate postings to other records, statistical analyses, reports, etc. Their chief characteristic is that they are used to proof, or produce, record information on other record media, or used to accumulate informational data rather than for official record-keeping purposes.
Central Equipment Distribution Records: post binder pages, approx. 11" x 18".
Metro District and Public Works Payroll Distribution: 1957-present.
Fixed payment listings
Payroll distributions and payroll IBM controls
Pumping and Treatment Plant Cost Cards, 11" x 15" accounting machine cards, 1957-present
Other listings, accumulations, reports, etc.

APPRAISAL AND EVALUATION

These are records made for internal control or informational purposes rather than to document official actions or transactions, and have no record value after their useful purpose has been served, except perhaps for reference or audit convenience for a limited period of time. They are not records as defined by Sec. 25A-3 of the County Code, unless the agency designates them as appropriate for preservation. Although some are not duplicate copies categorized as non-records by Section 179, Art. 41, ACM, they duplicate information available from, or posted to, official records, and are not official records or documents themselves. They should be considered non-record within the intent of Sections 178 and 179, Art. 41, ACM, disposable at the discretion of the agency which keeps them.

There has been no reference to stored accumulations of these records; generally, they should be destroyed as soon as they become inactive, and should not be placed in departmental or central storage locations.

RETENTION PERIOD

SEE STATE SCHEDULE

RECOMMENDATION: RETAIN THESE ITEMS ONLY SO LONG AS THEY HAVE CONTINUING OPERATIONAL OR INFORMATIONAL VALUE,

(Suggested: Current year plus one, for audit convenience, of items related to records subject to audit; maximum of three years for all but exceptional items.)

SPECIAL INSTRUCTIONS

DATE

5/23/66

RECORDS MANAGEMENT OFFICER

Richard E. Maine

DATE

5/26/66

DEPARTMENT HEAD

W. Wood

NORMAN W. WOOD

DATE

5/27/66

COUNTY ADMINISTRATIVE OFFICER

J. H. Hume